

Wisconsin Taxation of Native Americans

Includes information on:

- Individual income tax
- Corporate franchise or income tax
- Withholding tax
- Sales and use tax
- Cigarette tax
- Motor vehicle fuel, alternate fuel, and general aviation fuel taxes
- Liquor, wine, and beer taxes
- Tobacco products tax
- Recycling surcharge
- Property tax
- Information returns

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I. INTRODUCTION

This publication explains how various Wisconsin taxes apply to Native Americans. If you still have questions after reading this publication, you may write to Wisconsin Department of Revenue, Mail Stop 6-40, PO Box 8933, Madison WI 53708-8933, or contact the department by any of the methods listed in Part XVII.C of this publication (page 19).

This publication refers to several other Department of Revenue publications. Copies of these publications may be obtained by:

- picking them up at any department office;
- writing to Wisconsin Department of Revenue, Forms Request Office, Mail Stop 5-77, PO Box 8951, Madison WI 53708-8951;
- e-mailing the department at forms@dor.state.wi.us;
- calling (608) 266-1961 (or calling the local Department of Revenue office if there is one in your area);
- calling the department's Fax-A-Form number, (608) 261-6229, from a fax telephone; or
- accessing the department's Internet web site, www.dor.state.wi.us.

CAUTION

The information in this publication reflects interpretations by the Wisconsin Department of Revenue of federal and state court decisions on "federal preemption" as applied to state taxes. These decisions interpret Indian Treaties and federal and state statutes as of December 1, 2001. New statutes, new administrative rules, and future court decisions may change the interpretations in this publication.

II. DEFINITIONS

As used in this publication, these terms have the following meanings:

"Corporation" includes corporations, publicly traded partnerships treated as corporations in section 7704 of

the Internal Revenue Code (IRC), limited liability companies (LLCs) treated as corporations under the Internal Revenue Code, joint stock companies, associations, common law trusts, and all other entities treated as corporations under IRC section 7701. A single-owner entity that is disregarded as a separate entity under IRC section 7701 is disregarded as a separate entity for Wisconsin franchise or income tax purposes, and its owner is subject to the tax on or measured by the entity's income.

"Native Americans" means all persons of Native American descent who are enrolled members of any federally recognized Tribe.

"Native American corporation" means a corporation that is controlled and operated by Native Americans who are enrolled members of the Tribe of the reservation on which the corporation operates.

"Native American partnership" means a partnership that is controlled and operated by Native Americans who are enrolled members of the Tribe of the reservation on which the partnership operates.

"Reservation" means all land within the boundaries of the Bad River, Forest County Potawatomi, Lac Courte Oreilles, Lac du Flambeau, Menominee, Mole Lake, Oneida, Red Cliff, St. Croix, and Stockbridge-Munsee reservations as well as any Ho-Chunk Nation communities.

"Tribe" means a federally recognized Tribe or Band of Native Americans and includes tribal entities and tribal authorities.

"Tribal reservation" means the reservation of the Tribe of which a Native American is an enrolled member (e.g., the tribal reservation for an enrolled member of the Oneida Tribe is the Oneida reservation). Unless noted otherwise, whenever reservation is used in this publication, it includes trust land.

"Trust land" means land the title to which is held in trust by the United States for an individual Native American or a Tribe.

III. FEDERAL PREEMPTION OF STATE TAXES

“Federal preemption” means that Indian Treaties and federal statutes have been held in court decisions to prohibit in certain circumstances state taxation of Tribes, Native Americans, and non-Native Americans. This publication describes circumstances in which Tribes, Native Americans, and non-Native Americans are not subject to Wisconsin tax laws, and circumstances when they are subject to Wisconsin tax laws.

Federal preemption may apply to business conducted on a reservation for a Tribe. Except for claiming federal preemption from sales and use taxes on certain purchases of construction materials and supplies, as explained in Part VII.C of this publication (pages 10 and 11), a claim for exemption under federal preemption by a non-Native American should not be made without first obtaining an opinion from the Department of Revenue. A request for an opinion should set forth:

- the facts relative to the business activity on the reservation for the Tribe,
- the nature of the tribal function or activity to which the business relates,
- a listing of the federal statutes and regulations relating to the tribal function or activity, and
- an explanation as to what the taxpayer understands to be the impact of the tax on federal, state, and tribal interests.

An opinion may be obtained by writing to:

(Individual income tax, corporate franchise or income tax, withholding tax, sales and use tax, and recycling surcharge)

Wisconsin Department of Revenue
Mail Stop 6-40
PO Box 8933
Madison WI 53708-8933

(Cigarette tax, motor vehicle fuel, alternate fuel, and general aviation fuel taxes, liquor, wine and beer taxes, and tobacco products tax)

Wisconsin Department of Revenue
Mail Stop 5-107
PO Box 8905
Madison WI 53708-8905

(Property tax)

Wisconsin Department of Revenue
Mail Stop 6-97
PO Box 8933
Madison WI 53708-8933

IV. INDIVIDUAL INCOME TAX

A. Tax Treatment of Income Received by Native Americans

The following chart lists certain income items and indicates the proper Wisconsin tax treatment of those items for:

- Native Americans living on their tribal reservation which is located in Wisconsin,
- Native Americans living in Wisconsin but off their tribal reservation, and
- Native Americans who are members of a Tribe whose reservation is located outside Wisconsin but who **temporarily** live and work in Wisconsin, either on or off a Wisconsin reservation. (**Note:** These Native Americans are nonresidents of Wisconsin.)

Tax Status of Income Items

Source of Income	Native Americans Living on Their Tribal Reservation in Wisconsin	Native Americans Living in Wisconsin, but Off Their Tribal Reservation ¹	Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off a Wisconsin reservation)
Wages			
Wages from working on their tribal reservation	Exempt	Taxable	Exempt ³
Wages from working in Wisconsin but off their reservation	Taxable	Taxable	Taxable ²
Wages from working off their tribal reservation and outside of Wisconsin	Exempt	Taxable	Exempt ³
Military pay	Exempt	Taxable ⁴	Exempt
Income From Intangible Assets			
Interest and dividends	Exempt	Taxable	Exempt
Gain from the sale of stocks, bonds, and other intangible assets	Exempt	Taxable	Exempt
Gain from Sales of Real Property			
Gain from the sale of real estate located off their tribal reservation	Taxable	Taxable	Taxable ²
Gain from the sale of real estate located on their tribal reservation	Exempt	Taxable	Exempt ³
Business and Rental Income			
Rental income from property located off their tribal reservation	Taxable	Taxable	Taxable ²
Rental income from property located on their tribal reservation	Exempt	Taxable	Exempt ³
Business income from business located off their tribal reservation	Taxable	Taxable	Taxable ²

Source of Income	Native Americans Living on Their Tribal Reservation in Wisconsin	Native Americans Living in Wisconsin, but Off Their Tribal Reservation¹	Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off a Wisconsin reservation)
Business income from business located on their tribal reservation	Exempt	Taxable	Exempt ³
Income from partnership (or limited liability company treated as a partnership) that is engaged in business only on their tribal reservation	Exempt	Taxable	Exempt ³
Income from partnership (or limited liability company treated as a partnership) that is engaged in business in Wisconsin both on and off the tribal reservation	Taxable to the extent income is attributable to a business located off the reservation, services performed off the reservation, or real or tangible personal property located off the reservation	Taxable	Taxable ²
Income from a tax-option (S) corporation that is engaged in business only on their tribal reservation	Exempt	Taxable	Exempt ³
Income from a tax-option (S) corporation that is engaged in business in Wisconsin both on and off the tribal reservation	Taxable to the extent income is earned off the reservation in Wisconsin	Taxable	Taxable ²
Miscellaneous			
Alimony received	Exempt	Taxable	Exempt
Pensions, annuities, social security, IRA and Keogh plan distributions	Exempt	Taxable	Exempt
Unemployment compensation	Exempt	Taxable in same manner as other Wisconsin residents	Exempt
Prizes and awards related to employment off their tribal reservation	Taxable	Taxable	Taxable ²
Prizes and awards related to employment on their tribal reservation	Exempt	Taxable	Exempt ³

Source of Income	Native Americans Living on Their Tribal Reservation in Wisconsin	Native Americans Living in Wisconsin, but Off Their Tribal Reservation¹	Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off a Wisconsin reservation)
Winnings from the Wisconsin lottery or a multi-jurisdictional lottery if the winning ticket was purchased in Wisconsin	Taxable	Taxable	Taxable
Wager winnings from pari-mutuel race tracks in Wisconsin	Taxable	Taxable	Taxable
Wager winnings from gambling casinos located on a reservation in Wisconsin	Exempt ⁵	Taxable	Taxable
Tribal per capita payments made under the Indian Gaming Regulatory Act, 25 USC 2710	Exempt	Taxable	Exempt
Income from a fishing rights related activity of their Tribe	Exempt	Exempt	Exempt

¹ A Native American who is a legal resident of Wisconsin but lives off his or her tribal reservation is taxed the same as a Wisconsin resident except for income from fishing rights.

² The answer applies only to income from employment, business, or property in Wisconsin.

³ The Native American's tribal reservation is located in another state. Therefore, the employment, business, or property producing this income is outside Wisconsin.

⁴ Answer shown is for Native Americans who live off their tribal reservation in Wisconsin at the time of entering military service. The military pay of Native Americans who live on their tribal reservation at the time of entering military service would be exempt from Wisconsin income tax.

⁵ Answer shown applies only for Native Americans who have winnings from casinos located on their tribal reservation. Winnings from casinos located in Wisconsin on reservations of other tribes are taxable.

B. Credits Allowable to Native Americans

Certain credits are allowed on the Wisconsin income tax returns. The following chart indicates how the Wisconsin credits apply to:

- Native Americans who are legal residents of Wisconsin, and

- Native Americans who are members of a Tribe whose reservation is located outside Wisconsin but who **temporarily** live and work in Wisconsin, either on or off a Wisconsin reservation. (**Note:** These Native Americans are nonresidents of Wisconsin.)

Wisconsin Credits

Credit	Native Americans Who Are Legal Residents of Wisconsin	Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off a Wisconsin reservation)
Itemized deduction credit	Allowed	Allowed
Renters and homeowners school property tax credit	Allowed ¹	Not allowed
Historic rehabilitation credit	Allowed	Allowed
Earned income credit	Allowed	Not allowed
Married couple credit	Allowed ²	Allowed ²
Farmland preservation credit	Allowed ³	Not allowed
Homestead credit	Allowed ¹	Not allowed
Farmland tax relief credit	Allowed ³	Not allowed
Credit for tax paid to other states	Allowed	Not allowed
Development zone credits	Allowed ⁴	Allowed
Working families tax credit	Allowed	Not allowed
Manufacturer's sales tax credit	Allowed	Allowed
Armed forces member credit	Allowed	Not allowed

¹ Only property subject to real estate taxes can be used to compute the credit. Thus for Native Americans living on a reservation, the property must be "fee patented" (privately owned).

² Wages and other earned income which are exempt from Wisconsin tax cannot be used in computing the credit.

³ Native Americans living on a tribal reservation who own "fee patented" (privately owned) farmland are eligible for the credit if they meet all the qualifications required of other Wisconsin residents. For purposes of meeting the "gross farm profits" test, the gross farm profits from agricultural use are considered even though the farm income is not taxable to Wisconsin.

⁴ Special rules apply to certain Native American businesses located in Native American reservation development zones. For more information, contact the Department of Revenue.

C. Other Items Affecting Native Americans

Penalties on Retirement Plans - Federal law imposes a penalty on certain distributions (e.g., an early distribution) from retirement plans, including IRAs. The Wisconsin penalty is equal to 33% of the federal penalty.

The Wisconsin penalty is to be assessed, levied, and collected in the same manner as income taxes. Because such penalties are to be treated as income

taxes, Wisconsin does not have jurisdiction to impose them on a Native American living and working on his or her tribal reservation.

V. CORPORATE FRANCHISE OR INCOME TAX

A. Tribes Engaged in Business Activities

A Tribe which engages in business activities shall be exempt from the Wisconsin franchise or income tax on income derived from such business activities, if such activities are carried on only on the Tribe's reservation.

If the Tribe's business activities are carried on both on and off the Tribe's reservation, the Tribe shall be taxed only on such income as is derived from business transacted and property located off the Tribe's reservation in Wisconsin.

B. Tribes and Native American Corporations Exempt From Tax

A Tribe or Native American corporation is exempt from Wisconsin franchise or income tax if its activities off the Tribe's reservation in Wisconsin do not exceed the solicitation of orders.

Example: A Native American corporation, Corporation A, is a manufacturer of furniture. The furniture is manufactured on the reservation of the shareholders, who control and operate the corporation, and is stored on that reservation until it is sold. Sales are made both on and off the reservation from a central distribution center on the reservation. The only activity off the reservation is the solicitation of orders. Orders are approved at a location on that reservation.

Corporation A is not subject to Wisconsin franchise or income tax because it does not have sufficient business activity off the reservation in Wisconsin to be considered doing business in Wisconsin for franchise or income tax purposes.

C. Tribes and Native American Corporations Subject to Tax

A Tribe or Native American corporation which has sufficient business activity off the reservation of the shareholders who control and operate the corporation and in Wisconsin to be considered doing business in Wisconsin for franchise or income tax purposes, is subject to franchise or income tax. (See

sec. Tax 2.82, Wis. Adm. Code, for additional information regarding activities in Wisconsin which will subject a corporation to franchise or income tax.)

That part of a Tribe's income derived from a particular business activity and that part of the corporation's income which is earned off that reservation in Wisconsin is subject to Wisconsin franchise or income tax. Wisconsin net income is determined by using the appropriate Wisconsin apportionment method.

Example: A Native American corporation, Corporation B, is in the business of landscaping. Corporation B engages in landscaping projects on the reservation of the shareholders who control and operate the corporation, and off that reservation in Wisconsin. Engaging in landscaping projects in Wisconsin is sufficient to be considered doing business in Wisconsin for franchise or income tax purposes. Corporation B is required to file a Wisconsin franchise or income tax return and pay tax measured by the income earned off that reservation in Wisconsin. Wisconsin income is determined for Corporation B by using the appropriate Wisconsin apportionment method. For this business, the appropriate apportionment method is a 3-factor formula consisting of a property factor, payroll factor, and sales factor. (See Wisconsin Form 4 and instructions for additional information on apportionment.)

D. Non-Native American Corporations

A non-Native American corporation, which has property and/or does business on a reservation, is subject to the Wisconsin franchise or income tax unless federal preemption applies. See Part III of this publication (page 2).

VI. WITHHOLDING TAX

A. Withholding From Wages

Employers (Native American and non-Native American) may be required to withhold Wisconsin income tax from the wages of their employees. The following chart indicates if Wisconsin withholding is required.

Employee	Wisconsin Withholding Requirement
Native American who lives and works on his or her tribal reservation	No
Native American who lives on, but works off, his or her tribal reservation	Yes
Native American who lives off, but works on, his or her tribal reservation	Yes
Native American who lives and works off his or her tribal reservation	Yes
Non-Native American	Yes

Example: An employer has business operations in two locations. One location is on a reservation; the other location is not on a reservation. The employer has Native American employees who live on the reservation on which the business has a location (and the reservation is the employees' tribal reservation), but who work at both business locations. The employer must withhold from wages the Native American employees earn for working at the business location off the reservation. The amount of withholding should be based on only the wages earned off the reservation.

B. Withholding From Gambling Winnings

Native American gambling casinos may be required to withhold Wisconsin income tax from winnings. The following chart indicates if withholding is required.

Winnings by	Wisconsin Withholding Requirement
Native American who lives and wins on his or her tribal reservation	No
Native American who lives on, but wins off, his or her tribal reservation	Yes, if winnings are subject to federal withholding
Native American who lives off, but wins on, his or her tribal reservation	Yes, if winnings are subject to federal withholding

Winnings by	Wisconsin Withholding Requirement
Native American who lives off and wins off his or her tribal reservation	Yes, if winnings are subject to federal withholding
Non-Native American who is a resident of Wisconsin	Yes, if winnings are subject to federal withholding
Native American or non-Native American who is not a resident of Wisconsin	Yes, if winnings are subject to federal withholding

C. Withholding on Nonresident Entertainers

Employers (Native American and non-Native American) are generally required to withhold a flat 6% tax from the gross contract fee of any nonresident entertainer who will be paid in excess of \$3,200 for a performance(s) in Wisconsin. This withholding is separate from any other withholding from regular employees and applies only to nonresident entertainers.

An employer is not required to withhold on nonresident entertainers who furnish proof that he or she has filed a surety bond or cash deposit with the Department of Revenue.

Refer to Wisconsin Publication 508, *Wisconsin Tax Requirements Relating to Nonresident Entertainers*, for additional information. See Part I of this publication (page 1) for methods of obtaining Publication 508.

VII. SALES AND USE TAX

A. General

In determining whether a transaction is subject to Wisconsin sales or use tax, two factors must be considered:

1. Is the buyer a Native American who lives on his or her tribal reservation? If the buyer is the Tribe, does the Tribe have jurisdiction over the reservation where delivery is taken? If the buyer is a Native American corporation or partnership, does the corporation or partnership

operate its business on or off the reservation where delivery is taken?

2. Does the buyer obtain possession of the tangible personal property or taxable service on his or her or its tribal reservation?

The following chart indicates the sales tax treatment of sales to Native Americans and non-Native Americans. (**Note:** Whether the **seller** is a Native American or non-Native American does not affect the sales and use tax treatment.)

Buyer	Place Where Buyer Takes Possession	Are Sales Taxable?
Native American*	On the buyer's tribal reservation	No**
Native American*	Off the buyer's tribal reservation	Yes
Non-Native American	Wisconsin - On or off a reservation	Yes

* Native American as used in this chart refers to a Native American person, Tribe, corporation, or partnership.

** If the buyer is one of the following, it is presumed that the item is intended for consumption, use, or storage in Wisconsin, but off the Native Americans tribal reservation, and the sale is taxable:

1. Native American person who lives off his or her tribal reservation, or
2. Native American corporation or partnership which operates its business off its tribal reservation.

When making an exempt sale to a Native American, the seller should do one of the following to prove the sale is exempt:

1. Obtain a properly completed exemption certificate, Form S-211, from the buyer. The buyer should check the appropriate box under "other" and fill in his or her enrollment number and the reservation on which the buyer is enrolled and resides.

2. Record on the invoice or similar document it keeps a) the buyer's enrollment number, b) the tribe of which the buyer is an enrolled member, and c) the reservation where the tangible personal property or taxable service is furnished to the buyer.

Example 1: A Native American seller, located on a reservation, sells sporting equipment to a non-Native American. The non-Native American buyer obtains possession of the sporting equipment on the reservation. The sale is taxable because the sale is to a non-Native American.

Example 2: A Native American, who is an enrolled member of the Tribe, but who lives off the reservation, purchases an automobile from an automobile dealer and takes delivery of the automobile on the reservation. The sale is taxable because the Native American does not live on the reservation.

Example 3: A non-Native American seller, not located on a reservation, sells clothing to a Native American who lives on her tribal reservation. The Native American obtains possession of the clothing off her tribal reservation. The sale is taxable because the Native American buyer obtains possession of the clothing off her tribal reservation.

Example 4: A Native American seller, located on a reservation, sells auto parts to a purchaser who is of Native American descent but is not an enrolled member of the Tribe which has jurisdiction over the reservation where the auto parts will be delivered. The purchaser takes possession of the auto parts on the tribal reservation of the Native American seller. The sale is taxable because the purchaser is not a Native American who is an enrolled member of the Tribe which has jurisdiction over the reservation where the auto parts are delivered.

Example 5: A Tribe hires a non-Native American caterer to deliver meals to its employees. The employees are both Native American and non-Native American. The meals are delivered to the Tribe's reservation and are given to the employees without charge. Since the Tribe obtains possession of the meals on its own tribal reservation, the sales of meals to the Tribe are not subject to Wisconsin sales or use tax.

Example 6: A Native American corporation buys a motor vehicle from a motor vehicle dealer located off the reservation. The corporation has the seller deliver the vehicle to it on the reservation where it operates the business. The sale is not subject to Wisconsin sales or use tax, because the corporation is a Native American corporation and delivery is taken on the reservation.

Example 7: A Native American buys a motor vehicle from a non-Native American. The seller is not a motor vehicle dealer. The buyer lives on his tribal reservation and obtains possession from the seller on his tribal reservation. The sale is not subject to Wisconsin sales or use tax, because the buyer is a Native American and delivery is on the reservation.

B. Reservation Gambling and Casino Operations

1. Nontaxable Sales

Gross receipts from wagers are not subject to Wisconsin sales or use tax. Examples include gross receipts from blackjack, slot machines and video poker.

Sales, rentals, or use of bingo cards and sales of bingo supplies to players who are Native Americans and who live on the tribal reservation of the Tribe operating the casino or bingo hall are not subject to Wisconsin sales or use tax.

Sales of meals, beverages, and lodging to Native Americans who live on the tribal reservation of the Tribe operating the casino are not subject to Wisconsin sales or use tax.

2. Taxable Sales

Sales, rentals, or use of bingo cards and sales of bingo supplies to players who are non-Native Americans, Native Americans who live off their tribal reservation, and Native Americans who are members of a Tribe other than the Tribe which operates the casino or bingo hall are taxable.

Sales of meals, beverages, and lodging to non-Native Americans, Native Americans who live off their tribal reservation, and Native Ameri-

cans who are members of a Tribe other than the Tribe which operates the casino are taxable.

Example: A hotel, which is located on a reservation, sells meals and lodging to Native Americans and non-Native Americans. Sales of meals and lodging to Native Americans who are members of the Tribe and live on the tribal reservation of the Tribe operating the casino are exempt. Sales to non-Native Americans, Native Americans who live off their tribal reservation, and Native Americans who are members of a Tribe other than the Tribe which operates the casino are taxable.

C. Construction Activities

“Construction materials,” as used in Part VII.C.1 through 4 below, includes supplies that are consumed at the construction site.

1. Sales to a Native American contractor on a reservation:

The sale of construction materials to a Native American contractor are exempt from Wisconsin sales and use tax if, a) delivery of the materials to the Native American contractor occurs on the Native American contractor’s tribal reservation, and b) the construction materials will be used on the Native American contractor’s tribal reservation.

However, if the materials are later used off the Native American contractor’s tribal reservation, the contractor will be subject to Wisconsin use tax.

2. Sales to a Native American contractor off a reservation:

A Native American contractor, who takes delivery of construction material off its tribal reservation, is subject to Wisconsin sales and use tax, unless federal preemption applies. See the note in 3 below to determine if federal preemption applies.

3. Sales to a non-Native American contractor on or off a reservation:

The sale and delivery of construction material to a non-Native American contractor on or off a reservation, which materials the contractor uses in a construction project on the reservation for the Tribe, are subject to Wisconsin sales and use tax unless federal preemption applies. See note below to determine if federal preemption applies.

Note: Federal preemption applies if (1) the construction activity is performed for the Tribe, (2) the construction occurs on the tribal reservation, and (3) the construction project will benefit the tribe.

Examples of construction projects that benefit a tribe include schools, administration buildings, casinos, hotels, wastewater treatment plants, convenience stores, and other construction projects that increase tribal revenue or allow the tribe to perform functions it would otherwise hire others to perform

4. Tribal use tax does not offset Wisconsin sales and use tax:

Some Native American Tribes impose a tribal use tax on construction materials used by persons doing business on the reservation. This tribal use tax is in addition to, rather than in place of, Wisconsin sales and use tax. Also, Wisconsin law does not authorize a credit for tribal tax against Wisconsin sales and use tax. It is possible to have both the tribal use tax and Wisconsin sales or use tax (and the 0.5% county and 0.1% baseball or 0.5% football stadium sales or use tax if applicable) imposed on the use of construction materials on the reservation.

D. County and Stadium Sales and Use Taxes

If a transaction is not subject to the 5% state sales and use tax, it is not subject to the 0.5% county or 0.1% baseball or 0.5% football stadium sales and use tax. More information concerning the county and stadium sales and use tax is contained in Wisconsin Publication 201, *Wisconsin Sales and Use Tax Information*. See Part I of this publication (page 1) for methods of obtaining Publication 201.

VIII. CIGARETTE TAX

Wisconsin cigarette tax, an excise tax charged on cigarettes, does not apply to cigarettes sold on the reservation by a Tribe or its authorized retailer to tribal members residing on the reservation. All other cigarettes sold by a Tribe or its authorized retailers are required to be sold with the Wisconsin tax stamp properly affixed to each package.

Native American tribal councils in Wisconsin may purchase untaxed cigarettes for sales to tribal members residing on the reservation, **or** they may enter into an agreement with the Department of Revenue to receive cigarette tax refunds as explained in Sections A and B below.

A. Refund of 70% of Cigarette Taxes Paid on Sales on Reservation

A Native American tribal council may enter into an agreement to receive a refund of 70% of the Wisconsin cigarette taxes paid by the tribal council or its authorized cigarette retailers on cigarettes purchased for sale on its tribal reservation over which the Tribe has jurisdiction.

To qualify for the 70% refund, the following conditions must be met:

1. The retailer purchasing and selling the cigarettes must be approved by the tribal council.
2. The land on which the cigarette sales occur must have been designated a tribal reservation or trust land on or before January 1, 1983.
3. The retailer may not sell cigarettes to another retailer or cigarette jobber.
4. The retailer may not deliver cigarettes to purchasers via common carrier, contract carrier, or the U.S. Postal Service.

Note: A Tribe is not eligible for a tax refund for tax paid on an order of cigarettes taken over the telephone (or otherwise) for delivery and collection of sales price off the reservation, even though there is a record of the sale at the retail business prior to delivery/collection. The tax paid on these cigarettes may not be refunded

because the sale (exchange of sales documents and payment) does not take place on the reservation as required by sec. 139.323, Wis. Stats.

5. Special distinctive Native American cigarette tax stamps must be affixed to all packs of cigarettes sold to retail stores authorized by a Native American tribal council.
6. Form CT-001 (Native American Tribe's Claim for Wisconsin Cigarette Tax Refund) must be used to claim this refund. No more than two refund claims may be filed by a tribal council within a calendar month. Original invoices verifying cigarette purchases and payment of the Wisconsin cigarette tax must accompany all refund claims.

B. Refund of 30% of Cigarette Taxes Paid on Sales to Tribal Members

A Native American tribal council may enter into an agreement to receive a refund of 30% of the Wisconsin cigarette taxes collected by the Department of Revenue on stamped cigarettes sold on the tribal reservation to enrolled members of the Tribe who reside on the reservation.

The agreements entered into by the Department of Revenue and Tribes provide for the quarterly filing of these refund claims and specify the method used to compute the refund. The claims should be filed 15 days after the end of a calendar quarter.

The Department of Revenue mails refund claim forms to Tribes at the end of each quarter.

IX. MOTOR VEHICLE FUEL, ALTERNATE FUEL, AND GENERAL AVIATION FUEL TAXES

Wholesalers and retailers of motor vehicle fuel (gasoline and diesel fuel), alternate fuels and general aviation fuel purchase such fuels from suppliers and wholesalers with fuel taxes included in the purchase price.

Native Americans are not subject to Wisconsin taxes on the fuel they purchase, if the fuel is delivered to them on their tribal reservation, except where any of the fuel is purchased for resale to non-Native Americans. (**Note:**

For purposes of Part IX, the term "Native Americans" includes Tribes, members of the Tribe who reside on their tribal reservation, and Native American corporations and partnerships.)

Native Americans that purchase fuel for resale to both Native Americans and non-Native Americans must purchase such fuel with Wisconsin fuel taxes included. The reservation retailer who makes a nontaxable sale to a Native American should obtain a properly completed exemption certificate, Form MF-209, from the buyer. The completed certificate should identify the buyer as a Native American and state that delivery is taking place on the buyer's tribal reservation. The retailer may then sell the fuel to the Native American at a sales price that excludes Wisconsin fuel taxes. A retailer may claim a refund from the Department of Revenue of such taxes it paid on nontaxable sales to Native Americans.

Non-Native Americans, who purchase fuel which is delivered to them on a reservation, are subject to Wisconsin fuel taxes.

A Tribe may be entitled to a refund from the Department of Revenue for Wisconsin fuel taxes it has indirectly paid to a business, which may be either a Native American or a non-Native American business, relating to fuels delivered to the business on the reservation and used by such business in business operations on the reservation for the Tribe. See Part III of this publication (page 2).

Refunds of motor vehicle fuel and other fuel taxes for any given fuel shall be made only once.

Native Americans, who purchase fuel which is delivered to them off the reservation, are subject to fuel taxes.

Example 1: A Native American gas station operator on the reservation sells gasoline to Native Americans and non-Native Americans. A Native American gives the operator an exemption certificate; the operator deducts the amount of the Wisconsin fuel tax from the sale price on the sale to the Native American and records all purchases made by that Native American in its records. The operator may file a claim for refund from the Department of Revenue for fuel taxes it paid on fuel sold to Native Americans.

Example 2: A Native American gas station operator located on the reservation sells gasoline to a Native American who is not an enrolled member of the Tribe that has jurisdiction over the reservation. The operator may not accept an exemption certificate from such Native American and may not claim a refund on such sale. The sale price for such sale includes the Wisconsin fuel tax.

Example 3: A Native American gas station operator located on the reservation sells gasoline to a Native American who is an enrolled member of the Tribe that has jurisdiction over the reservation, but the Native American does not live on the reservation. The operator may not accept an exemption certificate from such Native American and may not claim a refund on such sale. The sale price for such sale includes the Wisconsin fuel tax.

Example 4: A fuel supplier delivers fuel to a Tribe that operates a gas station on the reservation. The Tribe sells fuel to both Native Americans and non-Native Americans. The Tribe may not give the supplier an exemption certificate on the purchase, because some of the fuel will be resold to non-Native Americans. The Tribe must obtain exemption certificates from Native Americans who purchase fuel from it, sell the fuel to them free of the tax, and may claim a refund from the Department of Revenue on such sales.

X. LIQUOR, WINE, AND BEER TAXES

Native Americans living on or off their tribal reservations are not exempt from Wisconsin occupational tax on liquor, wine, and beer, whether these items are purchased from retailers located on or off their tribal reservations. The tax is paid to the Department of Revenue by distilleries, wineries, and breweries, and the tax becomes part of the cost of the commodity.

Example: A Native American retailer doing business on his or her tribal reservation sells beer, liquor, or wine to Native Americans and non-Native Americans. As a licensed retailer, the retailer purchases these beverages from Wisconsin wholesalers on a tax-paid basis. Upon resale, the retailer passes on the Wisconsin alcohol beverage tax to all purchasers, whether they are Native American or non-Native American. Native Americans living on or off the tribal reservation are not exempt from these taxes, whether the items are purchased from retailers located on or off the reservation.

XI. TOBACCO PRODUCTS TAX

Wisconsin tobacco products tax, an excise tax charged on tobacco products (cigars, chewing tobaccos, and other forms of tobacco, excluding cigarettes), does not apply to tobacco products sold on the reservation by a Tribe or its authorized retailer to tribal members residing on the reservation. All other sales of tobacco products by a Tribe or its authorized retailers are required to be sold with the Wisconsin tobacco products tax included in the selling price.

Native American tribal councils in Wisconsin may purchase untaxed tobacco products for sales to tribal members residing on the reservations, **or** they may enter into an agreement with the Department of Revenue to receive tobacco products tax refunds as follows:

- A refund of 50% of tobacco products taxes paid on tobacco products purchased by a tribal council or its authorized tribal retailers. Use Form TT-001 to claim this refund.
- A refund of 50% of Wisconsin tobacco products taxes collected by the Department of Revenue on tax-paid tobacco products sold on the tribal reservation to enrolled members of the Tribe who reside on the reservation.

Invoices covering purchases of tobacco products by authorized tribal tobacco retailers must show the tobacco products tax as a separate charge. Authorized tribal tobacco retailers must meet the same requirements as authorized tribal cigarette retailers as set forth in Part VIII.A of this publication (pages 11 and 12). Other provisions as set forth in Part VIII.A, relating to refund claims and sales of cigarettes by authorized tribal tobacco retailers, apply to tobacco products (except tax stamp provisions).

XII. RECYCLING SURCHARGE

Note: For additional information regarding the recycling surcharge, refer to Wisconsin Publication 400, *Wisconsin's Recycling Surcharge*. Publication 400 contains detailed information regarding the application of the recycling surcharge to individuals, corporations, partnerships, insurance companies, exempt organizations, trusts, part-year residents, and multistate entities.

See Part I of this publication (page 1) for methods of obtaining Publication 400.

Native Americans, Native American Partnerships, and Native American Corporations who must file Wisconsin income or franchise tax returns and who have \$4,000,000 or more gross receipts from a trade or business for federal income tax purposes are subject to the recycling surcharge. The surcharge applies to all taxable years beginning on or after January 1, 2000. The minimum surcharge is \$25; the maximum surcharge is \$9,800.

Example 1: Individual A is a Native American who lives on his tribal reservation. He operates a business located on the reservation as a sole proprietorship. During 2001, he has gross receipts of \$4,100,000 from the business. Individual A does not earn any income off the reservation; therefore, he is not required to file a 2001 Wisconsin income tax return.

Individual A is not subject to the recycling surcharge for 2001 because he is not required to file a Wisconsin income tax return.

Example 2: Corporation D is owned and controlled by Native Americans who are enrolled members of the same tribe. Corporation D is located on the tribal reservation of its shareholders. It is engaged in business on and off the reservation and has \$4,500,000 gross receipts from all activities. Therefore, Corporation D is required to file a Wisconsin franchise or income tax return.

Corporation D is subject to the recycling surcharge because it is required to file a Wisconsin franchise or income tax return and has gross receipts of \$4,000,000 or more.

XIII. PROPERTY TAX

A. Real Property

Real property may be held by Native Americans (i.e., owned by the Tribes, Native American persons, corporations, and partnerships) in fee simple or may be held by the federal government in trust for them.

Real property held by the federal government in trust for Native Americans is not subject to state and local taxation.

All real property owned by Native Americans in fee simple and located on the reservation is presumed to be subject to state and local taxation, unless the owner can show that state and local taxation of such real estate is prohibited by federal preemption. Real property owned by Native Americans off the reservation is subject to state and local taxation.

Non-Native American owned real property on a reservation is subject to state and local taxation.

B. Personal Property

Any personal property owned by a Native American and kept on the owner's tribal reservation is not taxable, unless it can be shown that beneficial ownership rests in non-Native American interests.

Personal property owned by non-Native Americans and kept on a reservation is taxable.

Structures or buildings built on leased land and owned by non-Native Americans are taxable to the owner. These structures are taxed as personal property even if they are located on a reservation or trust land. Structures or buildings and other items of personal property owned jointly by non-Native Americans and Native Americans are taxed according to the extent of non-Native American ownership.

Example: A structure used for a shopping center is constructed on land held in trust for the Tribe and located on the reservation. The ownership of the structure is shared equally by a Native American and a non-Native American. The structure is taxable at a value equal to the same percent of its fair market value as the non-Native American's ownership interest is to the total ownership. Each party owns 50% of the structure; one half of its fair market value is taxable.

C. Guidelines

The following is a guidance standard for determining the property tax status of Native American

property in Wisconsin. As a general rule, ownership is the deciding factor for determining taxability.

Guideline One: Real Estate Held In Trust

All real estate held in trust for Native Americans by the federal government **is not taxable**.

- Property which is not on the reservation, yet held in trust, is not taxable.
- Any Native American can be the beneficiary of the trust.

Guideline Two: Real Estate Owned by Native Americans in Fee Simple

Any real estate owned by a Native American in fee simple located on the owner's reservation **is presumed to be taxable**, unless the owner can show that state and local taxation is prohibited by federal preemption.

Real estate owned in fee simple by a Native American and located off the reservation is taxable.

Guideline Three: Personal Property Owned by Native Americans

Any personal property owned by a Native American kept on the owner's tribal reservation **is not taxable**.

- Personal property owned by Native Americans and kept on the owner's tribal reservation is not taxable unless beneficial ownership rests in non-Native American interests.

Guideline Four: Personal Property Owned by Non-Native Americans Located on Reservations

Personal property owned by non-Native Americans located on a reservation **is taxable** to the owner.

- This includes personal property which is leased to a Native American, such as vending machines or gambling machines.

Guideline Five: Structures on Leased Reservation Land

A structure owned by a non-Native American located on reservation land leased to the owner of the structure **is taxable** to the owner of the structure.

- These structures are assessable as personal property.

Guideline Six: Personal Property Owned Jointly by Non-Native Americans and Native Americans

Personal property owned jointly by non-Native Americans and Native Americans is taxed according to the extent of non-Native American ownership.

Where each party owns 50% of the property, it is taxed on 50% of its value.

This tax treatment is similar to that allowed by sec. 70.11(8), Wis. Stats.

D. Sources of Information or Assistance Regarding Property Tax

If you have questions about property taxation, write, call, or stop in at the Equalization district office nearest you. These offices, their addresses, and phone numbers are as follows:

Location	Address	Telephone Number
Fond du Lac	845 S. Main St., Ste. 140 Fond du Lac WI 54935	(920) 929-2970
Madison	5005 University Ave., Rm. 100 Madison WI 53705	(608) 266-8184
Milwaukee	819 N. 6 th St., Rm 570 Milwaukee WI 53203	(414) 227-4455
LaCrosse	620 Main St., Rm 209 LaCrosse WI 54601	(608) 785-9520
Eau Claire	707 S. Barstow St. Eau Claire WI 54701	(715) 836-2866
Wausau	710 3rd St. Wausau WI 54403	(715) 842-5885
Green Bay	200 N. Jefferson St., Ste. 525 Green Bay WI 54301	(920) 448-5195

XIV. INFORMATION RETURNS

Persons who make certain payments are required to file information returns with the Wisconsin Department of Revenue. Such payments include:

A. Wages

Employers required to withhold Wisconsin income taxes (see Part VI of this publication, pages 7 and 8, for requirements) must file a copy of federal Form W-2 or 1099R with the Wisconsin Department of Revenue.

B. Copies of Exemption Certificates

Employers are required to submit copies of employee withholding exemption certificates to the Wisconsin Department of Revenue whenever they are required to provide such information to the Internal Revenue Service (IRS). The copies must be submitted to the Wisconsin Department of Revenue within 15 days after they are filed with the IRS.

For both federal and Wisconsin purposes, employers are required to submit copies of any employee's withholding exemption certificate if a) the number of exemptions claimed exceeds ten, or b) the employee is claiming complete exemption from withholding and earns more than \$200 per week.

Note: Additional information regarding withholding requirements (due dates, etc.) is contained in Wisconsin Publication W-166, *Wisconsin Employer's Withholding Tax Guide*. See Part I of this publication (page 1) for methods of obtaining Publication W-166.

C. Rent or Royalties

Persons other than corporations (e.g., individuals, estates, and trusts) deducting rents or royalties in determining Wisconsin taxable income and corporations doing business in Wisconsin must furnish information returns (either Wisconsin Form 9b or federal Form 1099) to the Wisconsin Department of Revenue showing:

1. The amounts and the names and addresses of all natural persons who are residents of Wisconsin and to whom **royalties** of \$600 or more were paid during the taxable year, unless paid to a Native American living on his or her tribal reservation.
2. The amounts and the names and addresses of all natural persons to whom **rent** of \$600 or

more was paid during the taxable year for property having a situs in Wisconsin, unless the owner of the property is a Native American living on his or her tribal reservation, and the property is located on that tribal reservation.

D. Annuities, Pensions, and Other Nonwage Compensation

Persons making payments of \$600 or more of the following items must report such payments to the Wisconsin Department of Revenue:

- Annuities and pensions to a Wisconsin resident, unless paid to a Native American living on his or her tribal reservation.
- Nonwage compensation paid to a Wisconsin resident, unless paid to a Native American living on his or her tribal reservation for services performed on that reservation.
- Nonwage compensation paid to a nonresident of Wisconsin for services performed in Wisconsin.

Such reporting is made on Wisconsin Form 9b or federal Form 1099. Information regarding due dates is contained on the back of Form 9b.

E. Combined Federal/State Filing Program

Payers who participate in the Combined Federal/State Filing Program do not need to file Form 1099 or Form 9b with the Wisconsin Department of Revenue. The information reported to the IRS is shared with Wisconsin. When an employer receives a letter of approval from the IRS which grants authorization to participate in the program, a copy of that letter should be sent to Wisconsin Department of Revenue, Office of Information Technology Services, Mail Stop 4-163, PO Box 8903, Madison WI 53708-8903.

F. Magnetic Media Requirements for Information Returns

Persons who are required to file federal wage statements and information returns on magnetic media with the IRS must also file comparable forms on magnetic media with the Wisconsin Department

of Revenue. "Magnetic media" are the means (such as magnetic tape, cartridge, diskette, or CD-ROM) an employer or payer uses to convey information for processing by computer, rather than conveying the information on paper.

For additional information regarding magnetic media filing requirements, refer to Wisconsin Publication 509, *Filing Wage Statements and Information Returns on Magnetic Media*. See Part I of this publication (page 1) for methods of obtaining Publication 509.

XV. OTHER TAXES AND FEES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you also may be subject to other Wisconsin taxes and fees. Although the information below is not intended to be all-inclusive, it may help you in obtaining information about other Wisconsin taxes.

Estimated Tax for Individuals: Estimated income tax payments are required if you expect to owe \$200 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. An interest charge may be imposed if you fail to make these payments.

For more information, write to Wisconsin Department of Revenue, Customer Service and Education Bureau, PO Box 8949, Madison WI 53708-8949, or call any department office. The Madison office telephone number is (608) 266-2772.

Estimated Tax for Corporations: Corporations must make estimated income or franchise tax payments if their current year tax liability will be \$500 or more, unless they owed no tax for the previous twelve-month tax year.

For more information, write to Wisconsin Department of Revenue, Customer Service and Education Bureau, PO Box 8949, Madison WI 53708-8949, or call any department office. The Madison office telephone number is (608) 266-2772.

Unemployment and Worker's Compensation: For more information on these taxes write to Wisconsin Department of Workforce Development, PO Box 7901, Madison WI 53708-7901.

Local Exposition Taxes: Persons selling lodging, food, or beverages or renting automobiles in municipalities located wholly or partially in Milwaukee County are subject to local exposition taxes.

Exception: If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, because the sale is to a Native American, the sale also qualifies for exemption from the local exposition tax. Use the chart in Part VII.A of this publication (pages 8 and 9), to determine if a sale to a Native American qualifies for exemption.

For more information, obtain Wisconsin Publication 410, *Local Exposition Taxes*. See Part I of this publication (page 1) for methods of obtaining Publication 410.

Dry Cleaner Fees: A fee of 1.8% of the previous year's gross receipts from dry cleaning is required to be paid to the Wisconsin Department of Revenue by any person operating a dry cleaning facility in Wisconsin. In addition, a fee of \$5 per gallon of perchloroethylene sold, and \$0.75 per gallon of any dry cleaning product sold, other than perchloroethylene, is imposed on each person who sells a dry cleaning solvent to a dry cleaning facility.

Premier Resort Area Taxes: Persons selling tangible personal property or taxable services in the Village of Lake Delton and the City of Wisconsin Dells are subject to the 0.5% premier resort area tax on such sales if the persons are classified in the Standard Industrial Classification manual (1987 Edition) under certain tourist related industry numbers.

Exception: If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, because the sale is to a Native American, the sale also qualifies for exemption from the premier resort tax. Use the chart in Part VII.A of this publication (page 9), to determine if a sale to a Native American qualifies for exemption.

For more information, obtain Wisconsin Publication 403, *Premier Resort Area Taxes*. See Part I of this publication (page 1) for methods of obtaining Publication 403.

Rental Vehicle and Limousine Fees: Persons primarily engaged in the business of short-term rentals of vehicles without drivers are subject to a 3% rental vehi-

cle fee on rentals in Wisconsin of Type 1 automobiles, station wagons, mobile homes, motor homes, and camping trailers for periods of 30 days or less.

Persons providing limousines with drivers in Wisconsin are subject to a 5% limousine fee.

Exception: If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, because the sale is to a Native American, the sale also qualifies for exemption from the rental vehicle fee or limousine fee. Use the chart in Part VII.A of this publication (page 9), to determine if a sale to a Native American qualifies for exemption.

Refer to Wisconsin Publication 202, *Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs*, for more information. See Part I of this publication (page 1) for methods of obtaining Publication 202. If you still have questions about the rental vehicle fee or limousine fee, write to Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8902, Madison WI 53708-8902, or call (608) 266-2776.

XVI. KEEPING AWARE OF NEW TAX DEVELOPMENTS

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, new interpretations, and court cases which may affect how you file returns and compute the tax. Informational type aids available to you include:

Sales and Use Tax Report

The *Sales and Use Tax Report* is published one or more times each year by the Department of Revenue and is mailed without charge to all persons holding a seller's permit or use tax certificate. It includes general information about sales and use tax, including new tax laws enacted by the Legislature.

Wisconsin Tax Bulletin

The *Wisconsin Tax Bulletin* is a quarterly publication of the Department of Revenue which is distributed to those persons who have purchased a subscription. The Bulletin includes information on most taxes administered by the Department of Revenue, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations

of existing laws, and information on filing returns. It gives brief summaries of major Wisconsin tax cases decided by the Wisconsin Tax Appeals Commission and the courts. A subscription costs \$7 per year.

Wisconsin Administrative Code

The *Wisconsin Administrative Code* includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The Department of Revenue has adopted a number of rules pertaining to Wisconsin taxes.

A subscription update service which provides all new Department of Revenue rules and changes to existing rules is also available.

Topical and Court Case Index

The *Topical and Court Case Index* is a two-part index. The first part (Topical Index) will help you find the particular Wisconsin statute, administrative rule, *Wisconsin Tax Bulletin* tax release, publication, private letter ruling, or Attorney General opinion that deals with your particular tax question. The second part of the index (Court Case Index) lists Wisconsin Tax Appeals Commission, Circuit Court, Court of Appeals, and Wisconsin Supreme Court decisions relating to your question. The Topical and Court Case Index costs \$18 (plus sales tax). The index is published each January with an addendum to the index provided each June.

Note: The *Wisconsin Tax Bulletin*, *Administrative Code*, and *Topical and Court Case Index* may be ordered by using Form A-110 which may be obtained from the Department of Revenue.

XVII. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE?

A. Unemployment Compensation

If you have a question about Wisconsin unemployment compensation, write to Wisconsin Department of Workforce Development, Unemployment Insurance Division, PO Box 7942, Madison WI 53707-7942, or call (608) 261-6700.

B. Worker's Compensation

If you have a question about Wisconsin worker's compensation, write to Wisconsin Department of Workforce Development, Worker's Compensation Division, PO Box 7901, Madison WI 53707-7901, or call (608) 266-1340.

C. Other Wisconsin Taxes

If you have questions about taxes other than those discussed in Sections A and B above, call or visit any Department of Revenue office. The locations and telephone numbers of the offices are listed below. If you prefer, you may contact the department in Madison by writing to:

Wisconsin Department of Revenue
Customer Service and Education Bureau
PO Box 8949
Madison WI 53708-8949

or calling (608) 266-2772.

Offices Providing Daily Assistance (Monday-Friday)

The following offices provide assistance daily from 7:45 a.m. to 4:30 p.m., except that from April 16 through December 30 the Waukesha office is only open Mondays through Wednesdays, and only until 1:00 p.m.

Location	Address	Telephone
Appleton	265 W. Northland	(920) 832-2727
Eau Claire	718 W. Clairemont	(715) 836-2811
Madison	2135 Rimrock Rd.	(608) 266-2772
Milwaukee	819 N. Sixth St.	(414) 227-4444
Waukesha	141 NW Barstow	(262) 521-5310

Other Offices Providing Assistance

From April 16 through December 30, the offices listed in the next column provide assistance on Mondays only, from 7:45 a.m. to 1:00 p.m., except that Marinette opens at 9:00 a.m., Kenosha and Racine are open Mondays and Wednesdays, and Green Bay is open Mondays through Thursdays. From January 2 through April 15, the following offices are open until 4:30 p.m.: Fond du Lac, Hudson, La Crosse, Oshkosh, Rhineland, Sheboygan, Superior, and Wisconsin Rapids (Mondays only); Janesville (Mondays and Tuesdays); Kenosha (Mondays through Wednesdays); and Green Bay and Racine (Mondays through Thursdays).

Location	Address	Telephone
Baraboo	1000 Log Lodge Ct.	(608) 356-8973
Beaver Dam	220 Seippel Blvd.	(920) 356-6090
Elkhorn	715 W. Walworth St.	(262) 723-4098
Fond du Lac	845 S. Main	(920) 929-3985
Grafton	1930 Wisconsin Ave.	(262) 375-7948
Green Bay	200 N. Jefferson St.	(920) 448-5179
Hayward	100 Ranch Rd.	(715) 634-8478
Hudson	1810 Crestview Dr.	(715) 381-5060
Janesville	101 E. Milwaukee	(608) 758-6190
Kenosha	4003 80 th St.	(262) 697-5860
La Crosse	620 Main St.	(608) 785-9720
Lancaster	130 W. Elm	(608) 723-2641
Marinette	1926 Hall Ave.	(715) 732-7565
Marshfield*	300 S. Peach Ave.	(715) 387-6346
Monroe*	1015 18th Ave.	(608) 325-3013
Oshkosh	515 S. Washburn	(920) 424-2100
Racine	616 Lake Ave.	(262) 638-7500
Rhineland	203 Schiek Plaza	(715) 365-2666
Rice Lake	11 E. Eau Claire St.	(715) 234-7889
Sheboygan	807 Center Ave.	(920) 459-3101
Superior	1225 Tower Ave.	(715) 392-7985
Tomah	203 E. Clifton St.	(608) 372-3256
Watertown*	600 E. Main St.	(920) 262-2700
Wausau	710 Third St.	(715) 842-8665
Wisconsin Rapids	830 Airport Ave.	(715) 421-0500

* Scheduled to be closed by June 30, 2002.

XVIII. BUSINESS DEVELOPMENT ASSISTANCE

If you have questions about what other permits may be needed for your business, or you need assistance in obtaining a permit, call the Permit Information Center of the Department of Commerce at 1-800-HELPBUS (435-7287).